



## MEMORANDUM

DATE: January 6, 2009

TO: City Council

FROM: Greg Burris, City Manager

RE: **Recommendations Regarding Fiscal Year 2009-10 Budget – Scenarios #3 and #4**

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As you know, the Leadership Team and I have been working to develop fiscal year 2009-10 budget proposals to address the four budget scenarios presented to you during your December 16<sup>th</sup> Council lunch meeting (see Attachment #1). As promised during that meeting, the purpose of this document is to provide Council members with a sense of the scope and potential impact of budget scenarios #3 and #4 by outlining my recommendations for addressing each level of shortfall. The Leadership Team and I will begin to develop budget recommendations for scenarios #1 and #2 during the coming weeks. It remains my intention to provide Council with a completed and balanced fiscal year 2009-10 budget by May 1<sup>st</sup> per the City Charter requirements.

Budget scenarios #3 and #4 were the focus of our initial budgeting efforts because I feel an obligation to inform you and the citizens of the likely service impact before the February 3<sup>rd</sup> election. These are the scenarios citizens ask most about when I deliver the pension sales tax presentation to civic and neighborhood groups.

As you know, the forecasted budget shortfall of scenario #3 is approximately \$5.75 million. Scenario #3 assumes a 1.5 percent sales tax revenue decrease for fiscal year 2008-09 (our current fiscal year, ending June 30, 2009) compared to fiscal year 2007-08 actual revenues and an additional 1.5 percent decrease for fiscal year 2009-10 compared to the current fiscal year. Scenario #4 results in a \$4 million shortfall by assuming a 0.75 percent sales tax revenue increase for fiscal year 2008-09 compared to fiscal year 2007-08 actual revenues and an additional 0.75% increase in fiscal year 2009-10. These are significant budget shortfalls in addition to the \$5.2 million budget cut implemented during the prior budget cycle. To serve as a resource to Council, Attachment #2 provides a summary of the current year's budget cuts and Attachment #3

provides a list of the positions frozen at the start of the current fiscal year. All of these cuts remain in effect.

I am providing this information at this time because I have pledged to provide citizens with the full picture before they vote so they can make their most informed decision. Once the results of the February 3<sup>rd</sup> election and additional sales tax revenue numbers are known, the Leadership Team and I will hone our focus to one budget scenario and develop a single budget recommendation for your review, consideration, and adoption in June.

Please know that the Leadership Team and I considered a multitude of options before I made the following recommendations. We have agreed to place a priority on attempting to retain as many jobs as possible and minimize lay offs of existing staff as much as possible. Another goal is to develop a balanced budget for each of the four considered scenarios without tapping into the City's one-time "rainy day" funds. The recent use of these "rainy day" funds during the 2007 ice storm reminds us of the importance of having these monies available for an emergency.

### **Reasons for the Anticipated Fiscal Year 2009-10 Budget Shortfall**

Per the four budget scenarios shared with you on December 16<sup>th</sup>, you are aware of the significant budget shortfalls that are anticipated to occur during the fiscal year 2009-10 if the Police-Fire Pension sales tax does not pass. If the tax does not pass, this shortfall will occur because of the following reasons:

- The current fiscal year's \$5.2 million in budget cuts will need to continue. In addition to these \$5.2 million in budget cuts, an additional \$2.1 million of one-time funds were used to balance the fiscal year 2008-09 budget. This one-time money will need to be replaced with recurring revenue sources. The City needs to identify an additional \$2.1 million in ongoing cuts in order to meet this ongoing obligation.
- I am recommending, based on your initial feedback, that the City should again make the full actuary-recommended level of contribution into the Police-Fire Pension Fund. The current year's \$12.5 million contribution into this self-funded pension fund was at the actuary-recommended level and satisfied the recent legislative mandate that any pension system funded at less than the 60 percent level must make an actuary-recommended contribution at least once every five years. For Fiscal Year 2009-10, the actuaries have determined that the City's contribution should increase by \$530,000 to a total of more than \$13 million (paid from a \$73 million General Fund budget). My recommendation is that even though the City is not legislatively required to make a full contribution during the upcoming fiscal year, it is the right thing to do from both a fiscal and philosophical perspective. The urgency of addressing the underfunded pension system cannot be over-stated. If we let this obligation continue to grow, we may soon find it completely unmanageable with dire consequences for the City. I

have stated publicly many times (including within my many public presentations on this topic) that the current year's \$5.2 million in budget cuts are not sustainable in the long-term without an impact on City services. Budget scenarios #3 and #4 require a continuation of the current \$5.2 million cut, plus an additional cut, and will result in service reductions.

### **Principles Used in Developing Budget Recommendations**

The following are the principles used in the development of these recommendations:

- **Focus on Retaining Core Services:** I have tried to minimize the impact on (a) core services and (b) those services the recent citizen's survey identified as most important to our citizens. For example, I considered a number of optional cuts to both police and fire services, but elected to forego those reductions at this time in favor of reassigning existing personnel to increase our number of officers "on the street" and to keep as many fire stations open as possible. I have tried not to submit the most sensitive core services for elimination. However, these recommendations assume we will keep the police and firefighter academies on hold until the City can afford to hire additional police officers and firefighters and has a stable, funded pension system in which to place the new hires.
- **Retain Jobs:** I have also tried to retain as many full-time positions as possible, although cuts as deep as scenarios #3 and #4 will result in some lay-offs of existing personnel.
- **Retain Communication:** I have tried to protect mechanisms that allow us to communicate with our citizens. I know this is a Council priority. However, additional cuts will likely impact these services, too.
- **Be Creative:** The Leadership Team and I have tried to be creative in identifying ways to reduce General Fund costs while maintaining most or all of various services.
- **Focus on Ongoing Costs:** I focused most of the cuts on eliminating ongoing costs. Using one-time funding sources to tackle ongoing obligations would put us in a precarious situation next year.
- **Avoid Additional Across-the-Board Cuts:** The current year's 7 percent across-the-board budget cuts have reduced departmental funding to a minimal level. My recommendation is to limit any further across-the-board budget cuts to prevent every department from becoming anemic. Please consider that these tight budgets are further affected by the inflationary increases of the costs of equipment, supplies, raw materials, and fuel. These forces alone within a flat budget would have resulted in a negative impact on our ability to provide the same level of services as in the past.

### **Recommended Budget Actions Associated with Scenario #3**

The following are my recommended actions to balance the City's fiscal year 2009-10 (July 1, 2009 – June 30, 2010) budget if scenario #3 is ultimately selected for implementation and the City must absorb an additional \$5,747,813 in budget cuts:

- Hiring Freeze (approximately 30 additional positions)
  - Anticipated Annual Savings: \$1,200,000 (includes salaries and benefits)
  - Impact on Services: Positions will be frozen from a variety of departments, including Building Development Services, City Manager's Office, Fire Department, Human Resources, Information Systems, Planning & Development, Police Department, Public Information, and Public Works. Thus, service impacts will result. Approximately 77 percent of the City's General Revenue budget is currently dedicated to personnel costs. Thus, a budget cut of this magnitude must affect our staffing level. These frozen positions are in addition to the 36 full-time General Fund positions, 9 full-time Special Revenue Fund (Parks, Health, and Transportation) positions, and 14 temporary/seasonal positions frozen in the current year's budget. As these additional positions are frozen throughout the organization, remaining resources will be reallocated to meet priority needs. As an example, the Police Department's staffing would be modified and services impacted on an "as needed" basis as they backfill critical core service delivery positions in uniformed patrol and investigative services as follows (not in priority order):
    - Eliminate all six remaining Police Area Representative (PAR) officers from neighborhoods (we have already eliminated four positions) and reassign them to uniformed patrol or investigative services to handle calls for service and provide criminal investigative follow-up.
    - Eliminate all three remaining COP officers (two downtown and one on Commercial Street) and reassign them to uniformed patrol or investigative services to handle calls for service and provide criminal investigative follow-up.
    - Eliminate three traffic officers and reassign them to uniformed patrol or investigative services to handle calls for service and provide criminal investigative follow-up.
    - Eliminate voluntary support for police-assisted races, walks, and similar community fund-raising activities, parades, and other special events to make sure officers are available to handle critical calls for service.
    - Additional services and responses could be modified if staffing is unavailable.

- Additional Positions Expected to be Frozen Through Fiscal Year 2009-10
  - Anticipated Annual Savings: \$250,000
  - Impact on Services: Just as noted above, the continual freezing of vacant positions throughout the next fiscal year will result in additional service reductions throughout the year based upon the specific positions that become vacant. Additional service reduction reports will be provided to City Council as these positions become vacant throughout the year.
- Eliminate Various Contract Employee Positions
  - Anticipated Annual Savings: \$200,000
  - Impact on Services: Similar to the frozen positions noted above, the loss of various contract employees will result in additional service reductions. This particular cut pertains to the General Fund. Additional contract employees will likely be cut within the various enterprise funds as they determine how to implement their budget reductions.
- Reduction of Budget Transfer to Parks Department
  - Anticipated Annual Savings: \$500,000
  - Impact on Services:
    - Reduction in the overall appearance and quality of parks facilities (mowing and trimming change from a 7-day rotation to a 14-day rotation):
    - Reduction of programs offered at Jordan Valley Park and Mediacom Ice Park.
    - Reduction of exhibits and educational offerings at Dickerson Park Zoo.
    - Elimination of the summer symphony concert associated with ArtsFest and outdoor summer concert series. (Note: Firefall has already been eliminated as part of the current year's budget cuts.)
    - Elimination of the School/Park summer playground program at Title I school-park areas.
    - Reduction of administrative support.
    - Reduction of recreation services.
- Reduction of Budget Transfer to Health Department
  - Anticipated Annual Savings: \$250,000
  - Institute an Air Permit Fee
    - Anticipated Annual Savings: \$93,000
    - Impact on Services: In the 1970s, the City became a subcontractor of EPA to enforce the Clean Air Act. The City contributes \$93,000 annually as a match to the dollars provided by the EPA via the Missouri Department of Natural Resources. The City will institute an air permit fee for the approximately 150 regulated businesses in Springfield. The State and the other two subcontractors, St. Louis and Kansas City, each charge air permit fees; Springfield is the

only agency that does not. The Health Department estimates that the fees should be sufficient to cover the \$93,000 cost of the City's annual match.

- Eliminate the Phelps Grove Neighborhood Rental Registration Program
  - Impact on Services: Due to freezing vacant positions and reallocating duties to remaining positions, this program would be eliminated.
- Eliminate Multi-Family Housing Safety Inspections
  - Impact on Services: Due to freezing vacant positions and reallocating duties to remaining positions, this program would be eliminated.
- Reduce Animal Control Services
  - Anticipated Annual Savings: \$90,000
  - Impact on Services: Eliminate weekend patrols, reduce animal shelter open hours, and eliminate the trapping of feral cats and other wild animals.
- Eliminate Employee Wellness Program
  - Anticipated Annual Savings: \$67,000
  - Impact on Services: Eliminates all preventative health services for City employees, including flu vaccinations, health risk assessments, wellness classes, and coordination of other screening services such as annual mammograms. Some benefits could be restored if the Health Insurance Committee elected to fund these benefits via the healthcare plan in order to avoid more expensive results if not provided.
- Reduction of Budget Transfer to Transportation Fund
  - Anticipated Annual Savings: \$250,000
  - Impact on Services: Economic development and transportation infrastructure are closely linked. The reductions in the transfer to the Transportation Fund over the past two fiscal years have resulted in a total reduction of \$1,500,000. This has, unfortunately, occurred during a time of sharply rising material, fuel, and construction costs. Additionally, the number of miles of streets maintained (2,000 lane miles) and the traffic driving on those streets has continued to increase. This "triple whammy" effect, with an additional reduction of \$250,000 in the fiscal year 2009-10 budget, will have a significant impact on the City's pavement preservation program. Previous budget reductions and cost increases have extended preventative street maintenance frequency from a goal of every 12 years to once every 26 years. An additional budget cut will extend the street maintenance cycle even more. The cost of deferred maintenance will be significantly more expensive if we allow the City's streets to deteriorate beyond a 12-year maintenance cycle.

- Elimination of Contributions to Non-Profit Service Partners
  - Anticipated Annual Savings: \$587,177
  - Impact on Services: The non-profit service partners to which the City has traditionally contributed offer a variety of “quality of life” services to our community. In some cases, they also fill the gaps for services that the city may otherwise be expected to shoulder. Providing modest contributions to these agencies over the years should be viewed as a very cost-effective way to provide increased levels of services to the community. The proposed elimination of these contributions should not be construed as questioning the value of the services provided by these organizations. To the contrary, we are very appreciative of their services and would like to maintain the City’s current level of contribution for services received by our citizens. Each of these agencies has already sustained contribution reductions from the city in the current year’s budget. However, the depth of budget cuts required by the City in scenarios #3 and #4 dictate that I must recommend total elimination of these contributions if one of these scenarios is selected. While I am very much aware that this recommended cut may not be popular with members of Council or many citizens, I cannot justify continuing these contributions when the City could face such a dire fiscal situation. I am hopeful these organizations will be able to find alternate funding sources if the City’s contribution must be eliminated. The organizations affected, and the amount of the contribution reduction, include the following:
    - Community Partnership of the Ozarks (\$26,552)
    - Discovery Center of Springfield (\$32,000)
    - History Museum of Springfield/Greene County (\$35,260)
    - Mayor’s Commission on Children (\$97,900)
    - Mayor’s Commission on Human Rights (\$129,831)
    - Ozark Greenways, Inc. (\$67,900)
    - Ozarks Fighting Back (\$22,250)
    - Partnership for Prosperity (\$37,500)
    - Springfield Sister Cities Association (\$4,500)
    - Traffic Safety Alliance (\$33,634)
    - Urban Districts Alliance (\$30,000)
    - Urban Neighborhood Alliance (\$41,750)
    - Watershed Committee of the Ozarks (\$28,100)
  - Note: These reductions assume the City is able to find some entity to manage the HUD-funded land trust associated with the Neighborhood Stabilization Program targeting refurbishment and sale of foreclosed properties.
  - Note: The City’s contribution to the James River Basin Partnership was eliminated in the current year’s budget and is not included in my fiscal year 2009-10 budget recommendations.

- Reduction of Employee and Council Professional Development and Travel
  - Anticipated Annual Savings: \$102,542
  - Impact on Services: A reduction in employee and City Council professional development and travel is recommended. This will greatly reduce the learning opportunities for both staff and City Council members. Included within this reduction is a recommended \$10,000 reduction in City Council professional development and travel, and elimination of the City's membership in the National League of Cities. While I am trying to avoid across-the-board cuts, this action essentially has this negative effect. Of course, we will continue to support professional development for staff to retain their job-required professional certifications.
  
- Elimination of Security System in Busch Building
  - Anticipated Annual Savings: \$110,000
  - Impact on Services: No impact on services is anticipated. If Council desires to retain the security system in City Hall prior to and during City Council and Planning & Zoning Commission meetings, this savings would be reduced by \$5,000. Parks and/or the Airport could make use of the security arches at other times for specific events requiring additional security.
  
- Elimination of Internal Functions and Services
  - Anticipated Annual Savings: \$170,500
  - Impact on Services: While the typical citizen may not immediately consider the elimination of these internal functions and services as directly impacting them personally, these reductions will have a cancerous effect on the organization if allowed to persist over a number of years, thus negatively affecting all City services in some manner.
    - Elimination of employee leadership and supervisory training (\$18,900)
      - This cut will have a negative long-term impact on the organization. You know the level of importance I place on leadership development. Within a service organization like the City, few things are more important to the long-term effectiveness and health of the organization than developing the leadership skills within our staff. A reduction of this amount completely eliminates this program.
    - Elimination of employee sick leave minimization incentive (\$100,000)
    - Elimination of 15 percent computer purchase discount (\$20,000)
    - Elimination of employee picnic and holiday committee events (\$4,500)
    - Elimination of internal employee morale survey and the Police Department's annual citizen survey (\$24,600)
    - Elimination of employee service recognition program (\$2,500)



- Elimination in Community and Partnership Programs and Services
  - Anticipated Annual Savings: \$63,594
  - Impact on Services:
    - Elimination of voluntary contribution the city makes in lieu of paying taxes to the Downtown Community Improvement District (\$17,694)
    - Elimination of participation in Springfield Area Chamber of Commerce's Springfield Metro Partnership and Salute to Legislators (\$2,100)
    - Elimination of Downtown Wi-Fi support (\$3,500)
    - Reduction of membership dues for Ozarks Transportation Organization (\$10,000)
    - Elimination of Festival of Lights (\$17,800)
    - Elimination of Partners in Education participation (\$3,000)
    - Elimination of contract for downtown on-street parking enforcement (\$5,000)
    - Elimination of event hosting and State of the City event (\$4,500)
  - Please note that the \$35,000 contribution to spay/neuter agencies that was added back into the fiscal year 2008-09 budget at the end of the budget development process last year was funded via one-time reserves and, thus, does not appear in the fiscal year 2009-10 budget. I do not recommend funding this contribution in fiscal year 2009-10.
  
- Suspension of Deferred Compensation Matching Program for Unclassified Employees
  - Anticipated Annual Savings: \$80,000
  - Impact on Services: This reduction is recommended by the Leadership Team in recognition that "we're all in this together." While some consider this matching program a "bonus," I consider it a promised portion of the Leadership Team's compensation. Thus, this action equates to a pay cut for these leaders and I'm appreciative of their willingness to make this sacrifice.
  
- Suspension of Cost of Living Increases for Current Employees
  - Anticipated Annual Savings: \$0
  - Impact on Services: Like the current fiscal year, I am recommending that no cost-of-living salary increases be given in Fiscal Year 2009-10. Because no cost-of-living increase was assumed in the four budget scenarios, no net savings results from this action. As you know, another year without a cost-of-living pay increase accompanied by another year of healthcare premium increases equates to a net pay reduction for all City employees.

- Suspension of Merit Step Increases for Current Employees
  - Anticipated Annual Savings: \$1,100,000
  - Impact on Services: This action will negatively affect employee morale, which will impact all related services. The dollar savings includes the step increase amounts and impact on benefits, and results from suspending the merit steps that were included in the "Total Payroll Expense" line within the budget scenarios. This applies to all units within the City. In order to suspend merit step increases, Council will need to approve an ordinance change.
  
- One-Year Suspension of Crime Lab Payment
  - Anticipated Annual Savings: \$270,000 (one-year)
  - Impact on Services: None. The City made a larger-than-necessary contribution in fiscal year 2008-09 because it had not yet received confirmation of Greene County's contribution at that time. Thus, the City can reduce its contribution in fiscal year 2009-10. Please note that this is a one-year option. If the economy has not rebounded by fiscal year 2010-11, we will need to identify further ongoing budget cuts to permit re-initiation of this payment.
  
- Adjust Overhead Rate Charged to Grants and Enterprise Funds
  - Anticipated Annual Savings: \$500,000
  - Impact on Services: Adjusting the overhead rate will allow the City to recover a more accurate and fair amount to be charged against grants and enterprise funds by the General Fund. The updated overhead rate will be determined by a third-party accounting firm. The updated rate will result in decreased net revenues within those enterprise funds. Thus, rather than a true "savings," this action generates revenue for the General Fund via increased transfers from grants and the enterprise funds. The current overhead rate generates approximately \$1.1 million for the General Fund.
  
- Additional Departmental Reductions
  - Anticipated Annual Savings: \$114,000
  - Impact on Services: Various departmental budget reductions will result in the reduction or elimination of services.
    - Elimination of summer concerts and other activities at Jordan Valley Park (\$15,000)
    - Elimination of Neighborhood Assessments (necessitated because of reallocation of duties due to frozen positions – position costs will be covered by grants) (\$92,000)
    - Reduction of archived records storage costs by working with the State to increase electronic archiving (\$4,000)
    - Reduction of City Council mileage reimbursement line item – this cost has been under budget in recent years (\$3,000)

## **Recommended Budget Actions Associated with Scenario #4**

If scenario #4 is ultimately selected for implementation and the City must absorb an additional \$3,977,234 in budget cuts in fiscal year 2009-10, the following budget actions are recommended relative to the scenario #3 cuts listed above:

- Reduce annual transfer to Parks by \$250,000 instead of \$500,000
- Reduce annual transfer to Health Department by \$125,000 instead of \$250,000
- Reduce annual transfer to Transportation by \$125,000 instead of \$250,000
- Reinstate merit steps for employees (\$1,100,000)
- Reduce employee and City Council professional development and travel by \$41,763 instead of \$92,342
- Reduce Crime Lab payment by \$150,000 instead of \$270,000 (to minimize impact in future fiscal years since this is a one-year reduction)

All other budget reductions to accommodate scenario #4 would be the same as for scenario #3 listed above.

## **Additional Budget Obligations**

I want to remind you of a few additional large budget obligations that will impact our budget regardless of the scenario ultimately selected on which to build the fiscal year 2009-10 budget. Because the purpose of this document is to give you a sense of the scope and potential impact of budget scenarios #3 and #4, I will not go into the details as to how these obligations will be met in next fiscal year's budget. However, you can be assured that these additional obligations will result in additional budget cuts and service impacts. Here are a few of those additional budget obligations . . .

Per our discussion during the December 16<sup>th</sup> meeting, our health insurance program is currently spending almost \$1 million per month and has only a three-month reserve available at this time. As of October 2008, our health insurance plan's balance was approximately \$2.7 million, which is significantly lower than the balance in October 2007 of nearly \$3.5 million. Our health insurance plan consultant has advised that we should have a six-month reserve, a target that has been endorsed by City Council per ordinance. Realizing that the current fiscal environment will not permit us to achieve the recommended level of reserve at this time, I recommend the Healthcare Plan Committee continue its process of monitoring our healthcare expenses throughout the fiscal year and provide me with quarterly reports regarding our healthcare reserve levels.

Also per our discussion during the December 16<sup>th</sup> meeting, our Workers Compensation fund is significantly underfunded. To address this situation, a plan was initiated two years ago to increase this budget by \$300,000 each year for a total of seven years. I am recommending we increase this budget by the prescribed \$300,000 next fiscal year

regardless of the budget scenario selected for implementation. This increased contribution is included in the four budget scenarios presented to you on December 16. While our Workers Compensation claims are still above the most recent benchmark data, changes enacted in fiscal year 2006-07 appear to be yielding positive results. It is my intention to evaluate additional changes to our Workers Compensation system.

The City does not proactively budget for retirement pay-out obligations associated with unused vacation and sick leave. These obligations are typically covered at fiscal year-end via a budget adjustment using accumulated salary savings and/or revenue sources that are higher than budgeted. This can be done when revenues are increasing each year. My intention is to begin to phase in a budget line item whereby the City will begin proactively budgeting for this anticipated expense.

In addition to the above-listed budget obligations, it is worth noting that this budget recommendation does not yet include funding for lifecycle replacement of Police vehicles. More specifically, approximately \$230,000 is needed to replace Police patrol vehicles that are beyond their prescribed life.

Another budget obligation that will impact us in fiscal year 2009-10 is the ERP computer system upgrade that will need to occur soon. The vendor will no longer support the version of the software used by the City after June, 2010. Thus, this upgrade will need to occur during fiscal year 2009-10. The upgrade implementation cost is anticipated to be approximately \$150,000. A more specific upgrade budget is being prepared and will be used when the official fiscal year 2009-10 budget recommendation is prepared.

What all of these additional obligations mean is that the *actual* fiscal year 2009-10 budget will include additional budget cuts (and, thus, additional service reductions) beyond what is listed in this document.

As we work toward developing the actual fiscal year 2009-10 budget (once a budget scenario is selected and additional actual sales tax revenue numbers are known), we will continue to look for creative ways to cut costs and generate revenues to develop a balanced budget. One area of emphasis will be to sell City-owned assets (primarily buildings and land) that were purchased from the General Fund. Obviously, these net revenues will be one-time funds and, when received, will be applied against one-time expenses within the General Fund.

I will work with the other members of the Leadership Team to further research and evaluate other cost-cutting measures. For example, we will investigate the possibility of migrating toward a four-day work week, offering voluntary no-pay furloughs, and other creative initiatives.

As a reminder, the hiring freeze that was implemented on January 1<sup>st</sup> is intended to address anticipated revenue shortfalls associated with the current fiscal year – not next year. Some or all of these positions will likely remain frozen into the next fiscal year regardless of the budget scenario ultimately selected (see Attachment #4).

I want to thank the members of the Leadership Team for their hard work, dedication, honesty, and creativity as we worked through this uncomfortable process. The members of City Council should be proud of the directors and department heads – individuals who see the big picture and lent a hand in the development of this proposal.

I hope this document provides an overview of the scope of the impact of budget scenarios #3 and #4, and that Council finds this document useful. Attachments #5 and #6 provide a summarized listing of the budget reductions recommended for these two scenarios. Please contact me if you have any questions.

**Attachments:**

1. Budget Scenarios and Assumptions
2. Fiscal Year 2008-09 Budget Reductions
3. Frozen Positions During 08-09 Fiscal Year
4. Frozen Positions as of 1/1/09
5. Budget Recommendations – Fiscal Year 2009-10 (Scenario #3)
6. Budget Recommendations – Fiscal Year 2009-10 (Scenario #4)